ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC

DESCRIPTION

- Taxpayer Identification Number (SEO 0003) of all data records in 0030 0 a tax return must contain the same Primary SSN.
 - Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.

- All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - -Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853.
 - -Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621,
 - Form 8697, Form 8801, Form 8839 and Form 8915.
 -Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3
 - and 4 cannot be present without Page 1.
 -Pages 2 and 3 are optional for Form 8582 and Form 8801 but
 - page 2 or 3 cannot be present without Page 1.

 -Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - -Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - -Form 6765 Page 1 need not be transmitted if there are no entries for that page (but Page 1 cannot be present without Page 2).
 - -Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 -State Record ST 0001 may be present without ST 0002, but
 - ST 0002 cannot be present without ST 0001.
- o For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.
- o For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.
- For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2.
- For Form 1040-SS (PR), Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ.
- Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION				
0035	0	Field Sequence Numbers can not be duplicated and must be in ascending order within each record. Field Sequence Numbers must be valid for that record.				
0038	0	Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8880, Form 8888, Form 8901, Form 8915, Form 8917, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	1			
0103	0	Form 1040/1040A/1040EZ - Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Other 1099 (including Forms 1099-R) and AK Div W/H Amount (SEQ 1157), Withholding (SEQ 0130) on Forms W-2 and W-2GU, and Withholding (SEQ 0050) on Forms W-2G.				
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0115	0	Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Unreported Social Security and Medicare Tax (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips				
		(SEQ 0300) from Form(s) 4137 and F1040 Social Security Medicare Tax on Wages (SEQ 0390) from Form(s) 8919.				
0139	0	Form W-2 - Employee SSN (SEQ 0035) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.				
		Exceptional processing for ITIN Returns Only: ERC 0139 has been modified to enable wage-earning taxpayers with ITINs to file electronically even if their Forms W-2 were issued with an SSN. Previously, taxpayers with this filing situation had to file on paper. The change means that the e-file preparation software feature that automatically populates Form W-2 records with the taxpayer's TIN entered on the tax				

return must be disabled for ITIN returns only. The taxpayer TIN on Form W-2 records associated with ITIN returns must be entered manually. The software should direct the user to input the TIN from the Form W-2 exactly as it was issued by the employer. For returns where the taxpayer reports using an SSN, the autopopulation feature need not be changed. See Attachment 9 to

determine how to identify ITINs.

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u> <u>DESCRIPTION</u>

- 0171 o Form 4797 When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) must equal Loss Equal to or Smaller than Gain (SEQ 1120) from all Forms 4684.
- 0176 o Form 1040 Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) and Archer MSA Ded.

 Amount (SEQ 0723) or amounts from corresponding statement record.
- 0178 o Form 1040 When Specify Other Credits (SEQ 1006) equals "X", one of the following forms must be present: Form 5884, Form 6478, Form 8834, Form 8835, Form 8844, Form 8846, Form 8860, Form 8864, Form 8910, Form 8911, Form 8912, or "STMbnn" must be present in SEQ (1010).
- 0189 o Form 1040 If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0624, 0635, 0637, 0640, 0650, 0670, 0680, 0697, 0700, 0702, 0705, 0710, 0721, 0723, or 0735.
- 0196 o Form 1040 When Unreported Social Security and Medicare Tax (SEQ 1080) is significant, Form(s) 4137 or Form(s) 8919 must be present.
 - o When F1040 Social Security Medicare Tax on Tips (SEQ 0300) of Form(s) 4137, or F1040 Social Security Medicare Tax on Wages (SEQ 0390) of Form 8919 is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.
- 0198 o Form 1040 Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1188), Other Payments (SEQ 1210) and Refundable Credit for Prior Year Minimum Tax (SEQ 1215) and Form 8689 Amount (SEQ 1246).
 - o Form 1040A Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), and Excess SS Tax (SEQ 1200).
- 0222 o Schedule EIC If Qualifying SSN 1 (SEQ 0015) is significant and Qualifying SSN 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2,853 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$33,241 if Single, Head of Household or Qualifying Widow(er) and less than \$35,241 if Married Filing Jointly.
 - o If Qualifying SSN 1 (SEQ 0015) and Qualifying SSN 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4,716 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$37,783 if Single, Head of Household or Qualifying Widow(er) and less than \$39,783 if Married Filing Jointly.

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u> </u>	ERC	DESCRIPTION	
0225	0	Schedule H - When Cash Wage Over \$1,500 Paid Yearly - Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than \$1,500.	1
0294	0	Form W-2G - If Withholding (SEQ 0050) is greater than zero, then Gross Winnings (SEQ 0040) must be greater than Withholding (SEQ 0050) and Gross Winnings (SEQ 0040) must be reported as Gross Receipts/Sales (SEQ 0200) of Schedule C/C-EZ or and Other Income Amount (SEQ 0570) of Form 1040. When Gross Winnings (SEQ 0040) is reported as Other Income Amount (SEQ 0570) of Form 1040, then Type of Other Income must equal GAMBLING WINNINGS.	
0302	0	Form W-2 - When the withholding (SEQ 0130) is greater than zero, the Wages (SEQ 0120) must be included in Wages, Salaries, Tips (SEQ 0375) of Form 1040/A/EZ or in Gross Receipts/Sales (SEQ 0200) of Schedule C/C-EZ when the Statutory Employee Indicator (SEQ 0265) is significant and both the Wages, Salaries, Tips (SEQ 0375) of Form 1040/A/EZ and Gross Receipts/Sales (SEQ 0200) of Schedule C/C-EZ can NOT be zero.	
		Note: Bypass this check when combat pay is excluded from Wages.	
0432	0	RESERVED -	-
0457	0	Form 1040 - The total of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the product of the following fields: (Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Forms 2555 plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555-EZ) multiplied by negative 1 (x-1).	
0460	0	Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year or	
		When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (e.g., 20071031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20060101).	
	0	Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year	
		When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (e.g., 20071031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20060101).	1

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- o Form W-2 When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
- o Form W-2G When Winner's Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners' State (SEQ 0146).
- o Form W-2GU When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
- Form 1099-R When Recipient's Address Continuation (SEQ 0080) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).
- O684 O Authentication Record When the PIN TYPE Code (SEQ 0008) equals "O", then the following cannot be present: Paper Document Indicator 1 (SEQ 0150) or Paper Document Indicator 2 (SEQ 0153) or Paper Document Indicator 3 (SEQ 0156) or Paper Document Indicator 4 (SEQ 0159) or Paper Document Indicator 5 (SEQ 0162) or Paper Document Indicator 6 (SEQ 0165) or Paper Document Indicator 7 (SEQ 0168) or Paper Document Indicator 8 (SEQ 0171) or Paper Document Indicator 9 (SEQ 0174) or Paper Document Indicator 11 (SEQ 0181) or Paper Document Indicator 12 (SEQ 0182) or Paper Document Indicator 13 (SEQ 0183) of Summary Record cannot be present.
- 0722 o Form 1040 When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 5884, Form 6478, Form 8801, Form 8834, Form 8835, Form 8844, Form 8846, Form 8860, Form 8864, Form 8910, Form 8911, Form 8912 or "STMbnn" must be present in SEQ 1010.
- 0723 o Form 3468 If **Cert**. Historic Structures **Gulf** Opportunity **Zone** (SEQ 0070) or **Calc Cert** Historic Struct **Gulf** Opportunity **Zone** (SEQ 0071) is significant, **Assigned** NPS **Project** Number or the **Pass-Through EIN** (SEQ 0080) must be significant.

0

- 0743 o Form 3800 The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0570, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0655, 0687, 0690, 0770, 0790, and 0810.
- 0773 o Form 8621 When Subtract Line 1b from Line 1a (SEQ 0310) is significant, Total Ordinary Dividends (SEQ 0394) of Form 1040 must be significant.
 - o When Subtract Line 2b from Line 2a (SEQ 0340) of Form 8621 is significant, Schedule D must be present.

ERROR REJECT CODE (ERC) CROSS REFERENCES

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- 0961 o Form 8901 Qualifying child data must be complete and correctly formatted.
 - o Child First Name (SEQ 0010, 0060, 0110, 0160) and Child Last Name (SEQ 0020, 0070, 0120, 0170) must contain only alpha characters, hyphen and spaces. A space cannot be in the first position of either Child First Name or Child Last Name.
 - o Child Name Control (SEQ 0030, 0080, 0130, 0180) must be in the correct format. See Section 7.01 for Name Control format.
 - o Child's SSN (SEQ 0040, 0090, 0140, 0190) must be within the valid ranges of SSN/ITIN/ATINs. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
 - o If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Child First Name, Child Last Name, Child Name Control, Child's SSN, and Relationship. See Part II Record Layouts for Field Numbers.
 - o Qualifying children must be listed starting on the first line, with no blank lines allowed between children.
- 0992 o Form 8917 If Tuition and Fees Deduction-Yes Box (SEQ 0200) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) can not exceed \$2,000 when Subtract Line 4 From Line 3 (SEQ 0190) is more than \$65,000 (\$130,000 MFJ) and must equal Total Qualified Expenses (SEQ 0160). The Tuition and Fees Deduction can not be claimed if your filing status is MFS.
- 0993 o Form 8917 If Tuition and Fees Deduction-No Box (SEQ 0210) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) can not exceed \$4,000 when Subtract Line 4 From Line 3 (SEQ 0190) is less than \$65,000 (\$130,000 MFJ) and must equal Total Qualified Expenses (SEQ 0160). The Tuition and Fees Deduction can not be claimed if your filing status is MFS.
- 1076 o Form 8885 When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or

 Amount Paid for Health Insurance (SEQ 0190) is significant, then Paper Document Indicator 8 (SEQ 0171), Form 8885, Health Coverage Tax Credit must be present in the Summary Record.
- 1124 o Form 1040 If Domestic Production Activities Ded (SEQ 0710) of Form 1040 is significant, then the amount must be equal to Domestic Production Activities Ded (SEQ 0230) of Form 8903.

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u> <u>DESCRIPTION</u>

Spouse Signature (SEQ 0065).

1190 o **RESERVED**

) present when

- 1262 o Authentication Record For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the following fields on the Authentication Record must be present:

 Primary Date of Birth (SEQ 0010),
 - Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), and Primary Taxpayer Signature (SEQ 0035).
- 1263 O Authentication Record For each Form 1040-SS (PR) present,
 when PIN Type Code of Authentication Record (SEQ 0008) equals
 "S" or "O", and Filing Status (SEQ 0130) of Form 1040-SS (PR) is
 "2", then the following fields on the Authentication Record must
 be present:
 Spouse Date of Birth (SEQ 0040),
 Spouse Prior Year Adjusted Gross Income (SEQ 0050) or
 Spouse Prior Year PIN (SEQ 0055), and
- 1264 o Authentication Record For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File.
- 1265 o Authentication Record For each Form 1040-SS (PR) present, when
 PIN Type Code of Authentication Record (SEQ 0008) equals "S"
 or "O", and Filing Status of Form 1040-SS (PR) is "2", then the
 Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse
 Prior Year PIN (SEQ 0055) on the Authentication Record must
 match the Spouse Prior Year Adjusted Gross Income or Spouse
 Prior Year PIN on the IRS Master File.

ATTACHMENT 6 (continued)

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

5. Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return

Beginning with the 2008 filing season, Electronic Return Originators (EROs) can e-file individual income tax returns only if the returns are signed electronically using either the Self-Select or the Practitioner PIN method. EROs will no longer use Form 8453 as a signature document, but will continue to use a newly designed Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to transmit supporting documents that are required to be submitted to the IRS.

The newly designed Tax Year 2007 Form 8453 should only be filed if you are attaching one or more of the following forms or supporting documents:

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgment)
- Form 2848, Power of Attorney and Declaration of Representative (only for an electronic return signed by an agent)
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit Attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, Credit for Federal Tax Paid on Fuels Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents (or certain pages from a post-1984 decree or agreement, see instructions)
- Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, Health Coverage Tax Credit, and all required attachments
- Schedule D-1, Continuation Sheet for Schedule D (Form 1040) (or a statement with the same information, if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records
- Worksheets 1 through 4 from Pub. 517, Social Security and Other Information For Members of the Clergy and Religious Workers (or other statement showing the required information and computations)

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.

COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use Country Code "XX" - Other Countries

GV Guinea Bissau ML Mali GY Guyana MT Malta HA Haiti IM Man, Isle of HM Heard Island & McDonald Islands EK Herregovina and Bosnia MR Mauritania HA Haiti IM Man, Isle of HM Heard Island & McDonald Islands EK Herregovina and Bosnia MR Mauritania HA Haiti MR Mauritania HA Mauritania HA Haiti MR Mauritius HA Honduras MF Mavotte HK Hong Kong MK Mexico HU Hungary FM Micronesia, Federated HI Hungary FM Micronesia, Federated HI Hongary FM Micronesia, Federated HI Hondesia MD Moldova HI India MD Moldova HI India MD Moldova HI Indonesia MN Monaco HR Iran MG Mongolia HI Iraq YI Montenegro & Serbia HI Iraq YI Montenegro & Serbia HI Italy MZ Mozambique HI Jamaica WA Namibia HI Jamaica WA Namibia HI Japan NR Nauru HI Japan NR Nauru HI Japan NR Nauru HI Moltserrat HI Ke Kenya NZ New Zealand HI KE Kenya NZ New Zealand HI Nicaragua NI Netherlands HI Nicaragua NI Nicaragua HI Nicaragua HI Nicaragua HI Nicaragua HI Nigeria HI Ki Korea, North NG Niger HI Labos NO Norway HI Norfolk Island HI Labos NO Norway HI Laboria PR Palau HI Liberia PR Papan New Guinea HI Liberia PR Paraguay HI Libya PR Papan New Guinea HI Liberia PR Papan New Guinea HI Hithuania PE Peru HI Liberia PR Papan New Guinea HI Hithuania PE Peru HI Liberia PR Papan New Guinea HI Malawi Ro Romania	Code	Name of Country	Code	Name of Country
GY Guyana HA Haiti HA HA Haiti HA Haitia HA Haitia HA Haiti HA Haitia HA Haiti HA Haitia HA Haitia HA Haitia HA Haitia H	GV	Guinea	MV	Maldives
HA Haiti IM Man, Isle of HM Heard Island & McDonald Islands RM Marshall Islands BK Herzegovina and Bosnia MR Mauritania VT Holy City MP Mauritius HO Honduras MF Mayotte HK Hong Kong MX Mexico HU Hungary FM Micronesia, Federated IN India MD Moldova ID Indonesia MN Monaco IR Iran MG Mongolia IZ Iraq YI Montenegro & Serbia II Ireland MH Montserrat IS Israel MO Morocco IT Italy MZ Mozambique JM Jamaica MA Namibia JN Jan Mayen NR Nauru JA Japan NP Nepal JE Jersey NL Netherlands JO Jordan NT Netherlands Antilles KZ Kazakhstan NC New Caledonia KE Kenya NZ New Zealand KR Kiribati NU Nicaragua KN Korea, North NG Niger KS Korea, South NI Nigeria KU Kuwait NE Niue KG Kyrgyzstan NF Norfolk Island LA Laos NO Norway LG Latvia MM Panama LE Lebanon PK Pakistan LI Liberia PM Panama LI Liberia PM Panama LI Lithuania PE Peru LI Lithuania PE Peru LU Luxembourg RP Philippines MC Macau MR Malawi RO Romania MY Malaysia RS Russia	PU	Guinea-Bissau	ML	Mali
HM Heard Island & McDonald Islands BK Herzegovina and Bosnia MR Mauritania VT Holy City MP Mauritius HO Honduras MF Mayotte HK Hong Kong MX Mexico HU Hungary FM Micronesia, Federated IC Iceland States of IN India MD Monaco IR Iran MG Mongolia IZ Iraq YI Montenegro & Serbia IZ Iraq MH Montserrat IS Israel MO Morocco IT Italy MZ Mozambique JM Jamaica MR Nauru JA Japan NP Nepal JE Jersey NL Netherlands JO Jordan NT Netherlands KE Kenya NZ New Zealand KE Kenya NZ New Zealand KR Kiribati NU Nicaragua KN Korea, North NG Niger KS Korea, South NI Nigeria KU Kuwait NE Niue KG Kyrgysstan NF Norfolk Island LA Laos NO Norway LG Latvia MU Oman LI Liberia PM Panama LY Libya PP Papua New Guinea RY Malaysia RS Russia	GY	Guyana	MT	Malta
BK Herzegovina and Bosnia MR Mauritania VT Holy City MP Mauritius HO Honduras MF Mayotte HK Hong Kong MX Mexico HU Hungary FM Micronesia, Federated Cloeland States of IN India MD Moldova ID Indonesia MN Monaco IR Iran MG Mongolia IZ Iraq YI Montenegro & Serbia III Ireland MH Montserrat IS Israel MO Morocco IT Italy MZ Mozambique JM Jamaica WA Namibia JN Jan Mayen NR Nauru JA Japan NP Nepal JE Jersey NL Netherlands JO Jordan NT Netherlands KE Kenya NZ New Zealand KR Kiribati NU Nicaragua KN Korea, North NG KS Korea, South NI Nigeria KU Kuwait NE Niue KG Kyrgyzstan NF Norfolk Island LA Laos NO Norway LG Latvia MU Oman LG Latvia MM Penama LY Librya PP Papua New Guinea LK Lichtenstein PA Paraguay LK Macadonia, The Former Yugoslav KR Macadonia, The Former Yugoslav KR Macagascar MM Malaysia RS Russia	HA	Haiti	IM	Man, Isle of
VT Holy City MP Mauritius HO Honduras MF Mayotte HK Hong Kong MX Mexico HU Hungary FM Micronesia, Federated CC Iceland States of IN India MD Moldova ID Indonesia MN Monaco IR Iran MG Mongolia IZ Iraq YI Montenegro & Serbia EI Ireland MH Montserrat IS Israel MO Morocco IT Italy MZ Mozambique JM Jamaica WA Namibia JN Jan Mayen NR Nauru JA Japan NP Nepal JE Jersey NL Netherlands Antilles KZ Kazakhstan NC New Caledonia KE Kenya NZ New Zealand KR Kiribati NU Nicaragua KR Kiribati NU Nicaragua KK Korea, North NG Niger KS Korea, South NI Nigeria KU Kuwait NE Niue KG Kyrgyzstan NF Norfolk Island LA Laos NO NO Norway LG Latvia MU Oman LT Lesotho PS Palau LI Liberia PM Papama PA Paraguay LL Libya PP Papua New Guinea LL Liberia PM Paraguay LL Lithuania PE Peru LU Luxembourg RP Philippines MC Macau PC Pitcairn Islands MK Macedonia, The Former Yugoslav PL Poland Republic of PO Portugal MA Madagasaar QA Qatar MI Malawi RO Romania MY Malaysia RS Russia	HM	Heard Island & McDonald Islands	RM	Marshall Islands
HO Honduras HK Hong Kong HX Mexico IC Iceland II India II India II Indonesia III Iran III Ireland III Italy III Ireland III Ireland III Ireland III Ireland III Italy III Ireland III Ir	BK	Herzegovina and Bosnia	MR	Mauritania
HK Hong Kong HU Hungary HM Micronesia, Federated States of IN India HD Moldova ID Indonesia IR Iran MG Mongolia IZ Iraq YI Montenegro & Serbia HH Montserrat IS Israel HM Morocco HT Italy HM Morocco HT Italy HM Morocco HM Mamabia JM Jamaica JM Mamabia JM Janayen JM Janayen JM Janayen JM Janayen JM Neppal JE Jersey NL Netherlands JM Netherlands JM Netherlands KZ Kazakhstan KZ Kazakhstan KZ Kazakhstan KK Kiribati KK Kiribati KM Korea, North KM Korea, North KM Korea, South MI Nicaragua KM Kuwait KM Kacadonia, The Former Yugoslav KM Macadonia, The Former Yugoslav KM Macadonia, The Former Yugoslav KM Macadonia, The Former Yugoslav KM Madagascar MM Malaysia KM Kussia	VT	Holy City	MP	Mauritius
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-	MI	Malawi	RO	Romania
RW Rwanda	MY	Malaysia	RS	Russia
			RW	Rwanda

MAXIMUM NUMBER OF FORMS AND SCHEDULES

	aximum umber		Form or Schedule	Maximum Number	
Form 1040	1		Form 3903	2	
Form 1040A1			Form 4136	1	
Form 1040EZ	1	1	Form 4137		taxpayer*
Form 1040-SS (PR)			Form 4255	1	
Schedule A	1		Form 4562	30	
Schedule B	1		Form 4563	2	
Schedule 1	1		Form 4684	5	
Schedule C	8		Form 4797	1	
Schedule C-EZ		r taxpayer*	Form 4835	4	
Schedule D	1		Form 4952	1	
Schedule E	15 **		Form 4970	1	
Schedule EIC	1		Form 4972	_	taxpayer*
Schedule F	5		Form 5074	1	
Schedule H	_	r taxpayer*	Form 5329	1 per	taxpayer*
Schedule J	1		Form 5471	1	
Schedule R	1		Schedule J		
Schedule 3	1		(Form 5471)	1	
Schedule SE	1 per	r taxpayer*	Schedule M		
Form T	10		(Form 5471)	5	
Form W-2	50		Schedule N		
Form W-2G	30		(Form 5471)	1	
Form W-2GU	10		Schedule O		
499R-2/W-2PR	6		(Form 5471)	5	
Form 970	2		Form 5695	1	
Form 982	2		Form 5713	1	
Form 1099-R	20		Schedule A		
Form 1116	20		(Form 5713)	5	
Form 1310	2		Schedule B		
Form 2106		taxpayer****	(Form 5713)	5	
Form 2106-EZ	_	r taxpayer*	Schedule C		
Form 2120	4		(Form 5713)	1	
Form 2210	1		Form 5884	1	
Form 2210F	1		Form 5884-A	1	
Form 2441	1		Form 6198	10	
Schedule 2	1		Form 6251	1	
Form 2439	4		Form 6252	10	
Form 2555		r taxpayer*	Form 6478	1	
Form 2555EZ		r taxpayer*	Form 6765	1	
Form 3468	1		Form 6781	1	
Form 3800	1		Form 8082	4	
			Form 8271	2	
			Form 8275	1	
			Form 8275-R	1	

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